



Auditor of Public Accounts
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Edelen Releases Audit of Simpson Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Adam Edelen today released the audit of the 2011 financial statement of Simpson County Clerk Bobby C. Phillips, Jr. State law requires the auditor to conduct annual audits of county clerks and sheriffs.

The audit found that the clerk's financial statement presents fairly the revenues, expenditures, and excess fees of the Simpson County Clerk in conformity with the regulatory basis of accounting.

As part of the audit process, the auditor must comment on non-compliance with laws, regulations, contracts and grants. The auditor must also comment on material weaknesses involving the internal control over financial operations and reporting.

The audit contains the following comment:

The county clerk's salary should have been in accordance with the maximum salary authorization set by the Kentucky Department for Local Government. KRS 64.5275 states the county clerk shall receive an annual salary pursuant to the salary schedule set by the Kentucky Department for Local Government (DLG). The maximum salary set for the Simpson County clerk in calendar year 2011 was \$77,243; however, for calendar year 2011 the County clerk was paid \$76,104. Therefore, the county clerk was underpaid by \$1,139 for calendar year 2011. After the county clerk obtains excess fees due from the Simpson County Fiscal Court, he should pay himself the additional salary due.

County Clerk's Response: No Response.

The county clerk's responsibilities include collecting certain taxes, issuing licenses, maintaining county records and providing other services. The clerk's office is funded through statutory fees collected in conjunction with these duties.

The [audit report](#) can be found on the auditor's website.

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The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians.

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